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File No. 379

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Collection No.

Mysore Residency

Bangalore.

Pros. / Serial Nos. 14,21,50,51,60.

Subject.

Retrenchment - Excise.

Previous References.	Later References.
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CORRESPONDENCE.

CONFIDENTIAL. VERY EARLY.

14

No. 4213-A-31. Enc. 1 copy of Boag's proposals

Office of the Collector,
Civil and Military Station, Bangalore.

Dated 22nd September 1931.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
23 SEPT. 1931
F. No. 9074
File No. 423-31

FROM

G. H. Cooke, Esq., M.C., I.C.S.,

COLLECTOR, CIVIL AND MILITARY STATION,

BANGALORE.

To

The Secretary to the Resident
in Mysore, BANGALORE.

SIR,

Budget Estimates for 1932-33 - Possibility of 25% cut under certain heads of expenditure - Your No.6772 & 6783 dated 17-9-'31.

Q. 2

1. 2.Taxes on Income:-

The normal expenditure recommended by Mr.Boag under this head was Rs.15,000/-. The estimate proposed by me for 1932-33 is Rs.12,770/-.

I have since recommended the abolition of a peon's post on Rs.15/-. This will result in a permanent saving of Rs.196/- per annum as detailed in the margin.

Pay = 180/-
Cost of liveries = 10/-
Washing charges = 6/-
15 x 12 = 196/-

There are a steno-typist and an ordinary typist attached to this office. As the steno-typist himself has not got a full days work, the services of the ordinary typist are being utilised for other work. As the work of the Income-tax office can be managed without the ordinary typist, his post may be abolished. No permanent hand will be affected by this proposal, as a process server on Rs.20-1-25, who is not educationally qualified has been acting as a clerk. This proposal will result in a saving of Rs.492/- (41/-x12)

As the Pay & Accounts Office will be abolished with effect from 1-11-31, a responsible officer, such as from Madras, may have to be appointed a Deputy Collector drafted as a Treasury Officer, as was

was the case prior to 1924. When the Treasury was placed in charge of a Deputy Collector in 1918, he was also in charge of Income-tax, revenue and other miscellaneous work. If a Deputy Collector is appointed to be in charge of the Treasury in place of the Pay & Accounts Officer he will be able to do other work in addition to that entailed at the Treasury. Before the appointment of a Deputy Collector, the then 2nd Magistrate of the Station was also the Treasury Officer, but from 1918, the 2nd Magistrate was solely in charge of the criminal court work, and was succeeded by the Munsiff Magistrate.

As the Munsiff Magistrate is fully occupied by criminal and civil court work, I think it would be impossibl for him to attend to the Treasury work in addition to his present duties, and similarly a Deputy Collector would not be able to fill both offices.

In the foregoing circumstances, the only alternative seems to be to allow the Munsiff Magistrate to continue undisturbed and entrust the Income-tax work to the Treasury Officer. This proposal is in accordance with that suggested by Mr. Boag in para 4 of Appendix I. There will then be no need to import an Income-tax Officer from Madras. If this proposal is approved, there would be a saving of Rs.5,988/- as detailed below:-

1) Pay of the Income-tax Officer (proposed for 1932-33)	Rs.5100/-
2) Travelling allowance --do--	200/-
3) Abolition of the post of typist	492/-
4) --do- - peon(including cost of liveries & washing charges)	196/-
	Rs.5988/-

The normal expenditure proposed by Mr.Boag(15000/-) minus proposed savings for 1932-33 (5,988/-) would be 9,012/- which works out to a cut of 40% of the normal expenditure and a cut of 47% of the budget estimate for 1932-33.

The pay of a Deputy Collector in Madras is 800-800

If he were started on a salary of Rs.500/-, which the present Income-tax Officer now draws, it would involve an annual expenditure of Rs.6,000/-, which would be debited to the Treasury Department. The abolition of the post of Pay & Account Office would result in a saving of Rs.3,600/-, being the proportionate share of pay provided in the budget for 1932-33 for Pay & Accounts Officer. The old Treasury Establishment, which still exists merged in that of the Pay & Accounts Office and the present Income-tax Establishment (minus one clerk and a peon) would be at the disposal of this officer. A qualified Accountant knowing Gujarati language chosen from the Madras Income-tax Department would have to continue to work in that Office.

2. EXCISE:-

Mr. Boag in para 3 of Appendix I of his report has observed that the excise work in the Station could be done by an Inspector or Sub-Inspector.

The present Excise Superintendent is an Inspector on Rs.425/-. As a measure of economy, I suggest the substitution of an Assistant Inspector of Excise, 3rd grade, on Rs.150/-, for an Inspector. The duties of this Assistant Inspector would primarily be to check the work of the two Sub-Inspectors, and he would work in the Collector's Office. This proposal would result in a saving of Rs.3300/- as detailed in the margin.

Pay proposed for 1932-33 @ 425/-	=5100/-
Deduct pay of the Asst. Inspector @ 150/-	1800/-
	3300

(Exclusive of conveyance allowance)

At present there are two clerks, the Head clerk on 60-4-80 and his assistant on 35-2-65.

If the above proposal were accepted the Head clerk's post, which was created only last year, might be abolished and the one clerk taken on to the Collector's office to work under the general supervision of the Sheristadar.

The main reason for the appointment of a 2nd clerk in the Excise Office was the difficulty experienced in getting through the work during the temporary absence

absence of the one clerk on casual leave etc. If the clerk is merged in Collector's office, this inconvenience would cease, as other clerks of the Collector's Establishment would be able to look after the work during his absence.

This proposal and the proposal already suggested by me in my No.3440-A-31 dated 16-9-1931 would result in a saving of Rs.6,216/- as detailed in the margin. This works out to a cut of about 46% in the budget proposed for 1932-33 as detailed in the margin. I may, however, point out that the reduction of the Excise Staff and the lower status of the officer might result in decreased efficiency.

1.	Abolition of the Excise Supdt's post	5100
2.	--do-- H.C's post	812/-
3.	--do-- Pre.S.I's post	2040
4	--do-- 4 peons	
5.	Cost of liveries & washing charges to 64 Deduct pay of Asst. Inspr. & 4 peons	1800
		6216/-

3. 22 General Administration - Collector & Dt. Magistrate's salary :-

In para 5 at page 13 of Mr. Boag's Report a recommendation was made to the effect that the Municipal Commission should undertake responsibility for half the President's pay. This proposal appears to have been dropped. I have no papers in my office on this subject. This might be considered a suitable occasion on which to reopen the question.

*	Pay of Supdt.	Rs.5100/-
	" Est.	6449/-
	Leave salary of Supdt.	1275/-
	" --do-- Est.	630/-
		Rs.13,454/-

4. VETERINARY HOSPITAL:-

This hospital was under the control of the Municipal Commission till 1927 ~~till 1927~~ and came under the Government control with effect from 1-4-'27.

The budget proposed for 1932-33 is Rs.8,800/-. A good deal of money has been spent on the buildings, and year after year additional amounts are being spent for their improvement. The average annual receipts of the hospital for the past 3 years are Rs.4400/-. As an extreme measure of retrenchment, the hospital might be closed, but this would not be a popular measure.

5. As the following budget heads are not susceptible of any cut, I have not taken them into account in submitting the above proposals:-

		Rs.
1.	5. Land Revenue (Pay of village officers)	300
2.	6 Excise	
	a) Cost of carriage of liquors	2280
	b) Reward in excise cases	100
	c) Proportionate cost of Distillery Est.	7800
	d) Cost price of opium	5800
	e) --do-- Ganja	1700
	f) --do-- country liquors	51000
3.	7- Stamps	2400
4.	24 Administration of Justice - Retaining fee to Government Pleader	600
5.	Allowance to --do--	1700
	Fees to Pleaders in Criminal & Civil cases	100
	Maintenance of prisoners in Bangalore Central Jail	8500
6.	Maintenance of Prisoners in Madras Presidency	4500
7.	--do-- Lepers	2000
8.	--do-- Lunatics	13000
9.	Honoraria to Electrical Inspector	300
10.	--do-- Inspector of Steam Boilers.	800

I have the honour to be,
Sir,
Your most obedient servant,

20.9.31

COLLECTOR & D. M.

DESPATCHED
22 SEP. 1931

Cr 22-9

21

DEPARTMENT. File No. 379/1931

BRANCH. Serial No

CONFIDENTIAL. **Draft** Letter / Memorandum / Telegram

No. 7257-A Dated 7th Oct 1931

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line† (*Only for Foreign Telegrams. †Not for Foreign Telegrams.)

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N.14.
(Code-word-for-telegrams.)
7 20 4 E.

To

The Secretary to the Resident.

The Collector,
Civil & Military Station,
Bangalore.

Retrenchment under "2-Taxes on Income", "6-Excise" for the year 1932-33.

Sir,

With reference to your letter No.4213-A-31, dated the 22nd September, 1931, I am directed to inform you that the Hon'ble the Resident is pleased to accept the following reductions proposed by you :-

	Reduction accepted. Rs.
2-Taxes on Income.	
(1) Abolition of a peon's post including the cost of liveries and washing allowance.	196
(2) Abolition of one ordinary typist (35-2-65).	492
6 - Excise.	
(3) Abolition of the post of Head Clerk of Excise office and the other clerk being made to work under the Sheristadar of Collector's Office.	812
(4) Abolition of the post of three peons of 3 Sub-Inspectors and their clothing and washing allowances.	~~588~~ 564

wide S.N.51.

The Superintendent of Excise should be attached to the Collector's office and he must manage without a Head Clerk.

2. The above reductions have been made in the Assigned Tract budget estimates for 1932-33 submitted by you. I am to request that steps may kindly be

S. 5.
MGIPC—S1—768(G1)DCF—(G-348)—11-7-29—50,000 Pads.

be taken to give effect to the above orders from the 1st March 1932.

3. In this connection a reference is invited to the orders of the Government of India contained in the marginally noted papers regarding timely notice to be given to a Government servant in permanent employ on the abolition of his post and the selection of a personnel for retrenchment, copies of which were already communicated to you with my endorsements Nos. 5673 and 6105, dated the 7th and 24th August, 1931.

Memorandum from the Government of India, Finance Department No.F.6-XXII-R.11/1931, dated the 8th July, 1931.

Office memorandum from the Government of India, Finance Department No.F.78-XI-Ex.I/31, dated the 3rd August, 1931.

I have, etc.,

Secretary to the Resident.

Copy forwarded to

the Pay and Accounts Officer,
the Audit Officer, Experiments,

Bangalore.

T. N. Thangavelu
Mudaliar
1-10-1931.

CONFIDENTIAL.

Telegraphic Address: Bangacts, BANGALORE.

GOVERNMENT OF INDIA,
The Pay and Accounts Office,
BANGALORE.

Telephone: Office 47

Ref. No.P.B. 3581

9th October 1931.

Enclosures

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

Sir,

8.N.21. F

I have the honour to invite a reference to your No.7257/ confidential/379-1931 dated 7-10-1931 regarding retrenchment and to state that the saving due to the abolition of the post of 3 peons under 6 Excise amounts to Rs.588/- instead of Rs.564/- as detailed below.

Pay for 3 peons at Rs.15/- permensem	Rs. 540/-
Liveries for 3 peons	Rs. 30/-
Washing allowance at Rs.6/- per annum for 3	Rs. 18/-
	Rs. 588/-

Necessary correction may kindly be issued.

OFFICE OF THE RESIDENT IN MYSORE. BANGALORE. 12 OCT 1931 Regd. No. 9657 No. 325/31

I have the honour to be,
Sir,
Your most obedient servant,
S Ramachandran
Pay and Accounts Officer.

SAB.

CONFIDENTIAL.

60

D.O. 4793-A-31.

Office of the Collector,
Civil and Military Station,
Bangalore, 23rd October, 1931

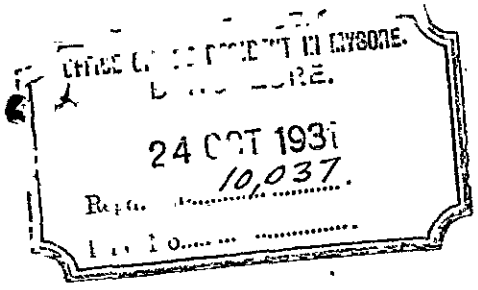
My dear Kirkbride,

S.N.21 (F)

Retrenchment under "2 Taxes on Income" - Your Confidential No.7257/379-1931, dated the 7th October, 1931.

This is just to let you know that if the taxable income is fixed at Rs.1000/-, I expect about 2000 - additional cases in the Station and far from reducing the Income-tax staff by a typist, I shall probably have to ask for an increase in staff, later.

Yours sincerely,
Gayatt Lake.
23.X.31



To

Captain G. Kirkbride,
Secretary to the Resident
in Mysore, Bangalore.

Filed
R.C.B
31/10/31